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Budget outturns of Croatian municipalities, cities and counties for 2015¹

KATARINA OTT, MIHAELA BRONIĆ, BRANKO STANIĆ

This article aims to provide a simple presentation of basic data on the budget outturns of Croatian local government units in 2015.² It includes synthesized tables based on the Ministry of Finance's database, showing revenues and expenditures³, as well as surpluses or deficits (in per capita and total terms). Also presented are data on the populations⁴ and levels of budget transparency in all the local government units⁵. This analysis and the tables additionally provided in the Excel format, allow all interested parties to get acquainted with the financial condition of their respective local government units in 2015 and make relevant comparisons with the situation in 2014⁶.

While the Ministry of Finance does publish budget outturns for all local government units⁷, they are in the form of oversized Excel tables, with the cities and municipalities arranged by county. Given the large number of local government units (whose complete budgets are presented), the navigation through these tables and comparison across the local units is often difficult. This article gives the reader a snapshot of the basic financial condition of the local government units in 2015, while more detailed information can be found on the Ministry of Finance's and local government units' websites. Nevertheless, some notes may be necessary for a proper understanding of the presented data.

First, the amounts for counties, cities and municipalities should not be compared, because each of these types of local government units has the authority to collect different types of revenues and provide different

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² For the purposes of this article, the term „local government units” refers to all counties, cities and municipalities, and the term „local budgets” includes the budgets of all the counties, cities and municipalities.

³ Receipts from financial assets and borrowing, and outlays on financial assets and loan repayment are not included. This analysis only covers revenues and expenditures, excluding receipts and outlays. The revenues and expenditures relate to business operations and the sale and acquisition of non-financial assets (e.g. land, buildings, concessions, vehicles, etc.), whereas receipts and outlays relate to financial assets, borrowing, lending and loan repayment. For more details, see [A Citizen's Guide to the Budget](#).

⁴ According to the [CBS](#) (2016).

⁵ The results of the analysis are available in [Ott et al. \(2016\)](#) and at: <http://www.ijf.hr/transparency>.

⁶ The results for 2014 are available in [Ott and Bronić \(2015\)](#).

⁷ The [Ministry of Finance's website](#) (2016) offers the data for 1998-2015.

kinds of public goods and services. Hence, different average per capita expenditures in counties (HRK 1,077), municipalities (HRK 3,296) and cities (HRK 3,876), indicate differences in authority across these local units⁸. Any person can add up the per capita revenues or expenditures in their respective municipality/city and county, to establish the total per capita revenues or expenditures at the level of that municipality or city. The City of Zagreb is an exception, as it is both a city and a county. Its citizens should therefore only consider the data for Zagreb.

Secondly, it is noteworthy that the budget does not always reflect the actual financial condition of a local government unit, because local government units sometimes take out loans through legal persons in their majority or co-ownership, or institutions founded by them⁹, rather than through their own budgets. Consequently, to establish the actual financial condition of a local government unit, one should have access not only to the local budget data, but also data on the revenues/expenditures, assets, capital and liabilities of the legal persons in their majority or co-ownership (e.g. utility companies), as well as institutions founded by them (e.g. sports facility management institutions). Regrettably, the data on such companies and institutions are not publicly available in one place.

Thirdly, sharp differences between revenues and expenditures in a given year may not be an indicator of bad planning or poor local budget outturns, but rather the consequence of, e.g., large capital asset sales (e.g. the sales of land or buildings), large-scale capital investments (e.g. in local infrastructure), funded from loans or EU aid, or transfers of revenue/receipt surpluses/deficits from previous years¹⁰. Part of these data for each of the local government units can be found on the Ministry of Finance's website, i.e. in an archive of budget outturns for all local units. However, for a full picture of a local government unit's financial condition, the Ministry should, in addition to the revenue and expenditure outturns data, also publish figures from the balance sheets of all the local government units on an annual basis and in one place, i.e. the data on their assets, liabilities and capital.¹¹ This is because the real and accurate financial condition of a local unit can hardly be established only on the basis of budget data (i.e. revenues/receipts and expenditures/outlays) and without the data on assets, liabilities and capital.

While the aim of this article is not to analyse the financial condition of local government units in 2015, but rather to provide a synthesis of data from the Ministry of Finance's database, note should be taken of some interesting facts that immediately catch the eye:

- All fifty municipalities with the highest per capita revenues, ranging from HRK 21,756 (Janjina) to HRK 5,939 (Mljet) are located in the Adriatic Croatia, 41 of them along the seacoast.
- Only five out of a hundred municipalities with the lowest per capita revenues are in the Adriatic Croatia, yet none of them being situated along the seacoast; about 30% of them are in the Brod-Posavina and Vukovar-Srijem counties and none in the Istria, Lika-Senj, Primorje-Gorski Kotar and Šibenik-Knin counties.
- All twenty cities with the highest per capita revenues, ranging from HRK 11,211 (Mali Lošinj) to HRK 6,331 (Biograd na Moru), except two (Vrlika and Zagreb), are coastal cities; there are no cities along the seacoast with per capita revenues below HRK 2,000.
- There are huge differences among municipalities in terms of total revenues, so that the total revenues of 30 poorest municipalities together equal the revenue of only one of the three richest municipalities, i.e. Konavle, Vir and Medulin (about HRK 60m each).

⁸ Given its double status as a city and a county, performing the functions of both of these types of units, Zagreb is not included in either the county or city average. Its per capita expenditure (HRK 7,719) already deviates markedly from both the city and county averages.

⁹ For more information on the borrowing of companies (co-)owned by local government units, see [Bajo and Primorac \(2014\)](#).

¹⁰ For more information on the transfer of revenue and receipt surpluses/deficits from previous years see [link](#).

¹¹ Part of these data may already, or will soon be available on the local government units' websites, because, as of 2015, all local government units, as well as budget and extra-budgetary users are required, pursuant to Article 12 of the [Budget Act](#), to publish their annual financial statements on the official websites no later than eight days from their submission to the Financial Agency.

- Total revenues of the poorest municipalities are below HRK 1m, and per capita revenues below HRK 1,000 (as compared with the highest per capita revenue of HRK 21,756 reported by the municipality of Janjina, or with the per capita revenue average of HRK 3,328 for municipalities).
- Total revenues of about 30% of cities with the lowest total revenues (43 of them) together equal the total revenues of Rijeka or Split (about HRK 680m each).
- So, there are cities with total revenues lower than HRK 10m (Kutjevo, Opuzen and Klanjec), but also municipalities with total revenues as high as about HRK 60m.
- As many as 42 cities or municipalities have higher per capita revenues than the City of Zagreb (HRK 7,856), e.g. the municipalities of Janjina (HRK 21,756), Vir (HRK 19,987), Baška (HRK 16,938), Mošćenička Draga (HRK 16,696), Sutivan (HRK 16,493) and Grožnjan (HRK 15,949).
- Fifty-two municipalities have a population of over 5,000, six of them having more than 10,000 inhabitants, while 60 cities have a population below 10,000, 18 of them having less than 5,000 inhabitants.
- Some municipalities and cities stand out for a substantial excess of total expenditures over revenues, e.g. the municipalities of Smokvica (186%), Pokupsko (167%), Jalžabet (137%), Kaštelir-Labinci (117%) and Pojezerje (112%), and the cities of Supetar (37%) and Ozalj (33%).
- Standing out for major surpluses of total revenues over expenditures are the following municipalities: Sveti Petar u Šumi (100%), Breznica (83%), Gornji Kneginec (80%), Legrad (79%), Luka (70%), Vir (69%), Jakšić (67%) and Primošten (59%), and the city of Zlatar (57%).

In keeping with the motto „If you collect and process data, publish them; if the data are not published, demand them to be published and once they are published, use them! ”, tables are also provided in the **Excel format**. Those interested can download them to their own computers for further use and rearrangement.

It can be assumed that this synthesis (which is also an analysis in itself) of the extensive Ministry of Finance’s database will prompt readers to visit the database, in order to get detailed information on their local government units' budgets and to participate in analysing and deciding on the collection and spending of the local budget funds. It is also hoped that it will serve as a basis for an analysis that should precede decisions on a potential territorial and fiscal reorganisation of the country.

In order to provide a real insight into the financial condition of local government units, the Ministry of Finance should start publishing, (either individually or in collaboration with the Ministry of Administration), in one place and in a machine-readable format: 1) data on revenues and expenditures, as well as assets, liabilities and capital of legal persons in majority ownership/co-ownership of local units and institutions founded by them; and 2) balance sheets of all local government units, including data on their respective assets, liabilities and capital.

Table 1.*Budget outturns of municipalities, 2015*

	Municipality	Per capita (in HRK)			Popula- tion	Total (in million HRK)			Trans- paren- cy
		Reve- nues	Expen- ditures	Surplus /deficit		Reve- nues	Expen- ditures	Surplus /deficit	
1	Janjina	21,756	22,372	-616	551	12.0	12.3	-0.3	1
2	Vir	19,987	11,815	8,172	3,000	60.0	35.4	24.5	3
3	Baška	16,938	15,044	1,894	1,674	28.4	25.2	3.2	4
4	Mošćenička Draga	16,696	10,643	6,052	1,535	25.6	16.3	9.3	4
5	Sutivan	16,493	13,548	2,945	822	13.6	11.1	2.4	0
6	Grožnjan	15,949	10,670	5,279	736	11.7	7.9	3.9	4
7	Funtana	12,987	12,643	344	907	11.8	11.5	0.3	3
8	Kostrena	11,508	11,469	39	4,180	48.1	47.9	0.2	5
9	Kolan	11,488	8,574	2,914	791	9.1	6.8	2.3	0
10	Tisno	11,406	10,658	748	3,094	35.3	33.0	2.3	2
11	Bale	11,327	10,462	865	1,127	12.8	11.8	1.0	2
12	Malinska - Dubošnica	10,726	10,080	645	3,134	33.6	31.6	2.0	0
13	Vrsar	10,598	8,681	1,917	2,162	22.9	18.8	4.1	1
14	Omišalj	10,189	10,371	-182	2,983	30.4	30.9	-0.5	3
15	Lastovo	9,671	10,491	-820	792	7.7	8.3	-0.6	1
16	Lopar	9,423	8,537	886	1,263	11.9	10.8	1.1	1
17	Šolta	9,250	7,713	1,537	1,700	15.7	13.1	2.6	1
18	Medulin	9,235	9,385	-150	6,481	59.8	60.8	-1.0	3
19	Primošten	9,197	5,766	3,431	2,828	26.0	16.3	9.7	2
20	Dugopolje	9,089	7,049	2,040	3,469	31.5	24.5	7.1	1
21	Bol	9,076	11,570	-2,494	1,630	14.8	18.9	-4.1	0
22	Lupoglav	8,969	7,062	1,907	924	8.3	6.5	1.8	3
23	Tar-Vabriga	8,803	9,634	-832	1,990	17.5	19.2	-1.7	4
24	Brtonigla	8,751	8,552	199	1,626	14.2	13.9	0.3	3
25	Punat	8,626	9,226	-600	1,973	17.0	18.2	-1.2	4
26	Jasenice	8,539	7,710	828	1,398	11.9	10.8	1.2	0
27	Baška Voda	8,435	6,021	2,414	2,775	23.4	16.7	6.7	1
28	Pašman	8,430	5,378	3,052	2,082	17.6	11.2	6.4	0
29	Povljana	8,208	8,716	-508	759	6.2	6.6	-0.4	0
30	Lovinac	8,120	10,211	-2,091	1,007	8.2	10.3	-2.1	3
31	Civljane	8,034	7,474	560	239	1.9	1.8	0.1	3
32	Rogoznica	7,901	6,594	1,308	2,345	18.5	15.5	3.1	2
33	Fažana	7,620	7,953	-332	3,635	27.7	28.9	-1.2	4
34	Fužine	7,602	7,671	-69	1,592	12.1	12.2	-0.1	0
35	Lečevica	7,381	6,308	1,073	583	4.3	3.7	0.6	2
36	Kršan	7,379	7,156	223	2,951	21.8	21.1	0.7	4
37	Karlobag	7,129	11,218	-4,090	917	6.5	10.3	-3.8	0
38	Konavle	7,065	5,102	1,963	8,577	60.6	43.8	16.8	5
39	Nerežišća	6,995	6,106	888	862	6.0	5.3	0.8	0
40	Župa Dubrovačka	6,994	7,065	-71	8,331	58.3	58.9	-0.6	1
41	Oprtalj	6,882	4,349	2,533	850	5.8	3.7	2.2	2
42	Zadvarje	6,862	8,048	-1,185	289	2.0	2.3	-0.3	1
43	Dobrinj	6,792	6,533	259	2,078	14.1	13.6	0.5	3
44	Vrbnik	6,785	8,205	-1,419	1,260	8.5	10.3	-1.8	4
45	Tučepi	6,702	5,846	856	1,931	12.9	11.3	1.7	0
46	Lovran	6,691	7,328	-636	4,101	27.4	30.1	-2.6	5
47	Kijevo	6,327	5,757	570	417	2.6	2.4	0.2	2
48	Ston	6,151	7,170	-1,019	2,407	14.8	17.3	-2.5	3
49	Starigrad	6,023	4,946	1,077	1,876	11.3	9.3	2.0	4
50	Mljet	5,939	5,926	13	1,088	6.5	6.4	0.0	2
51	Milna	5,923	4,491	1,433	1,034	6.1	4.6	1.5	1
52	Podgora	5,902	5,464	439	2,518	14.9	13.8	1.1	2
53	Motovun	5,838	9,507	-3,669	1,004	5.9	9.5	-3.7	3

	Municipality	Per capita (in HRK)			Popula- tion	Total (in million HRK)			Trans- paren- cy
		Reve- nues	Expen- ditures	Surplus /deficit		Reve- nues	Expen- ditures	Surplus /deficit	
54	Lanišće	5,833	5,913	-80	329	1.9	1.9	0.0	2
55	Tribunj	5,648	5,608	40	1,536	8.7	8.6	0.1	3
56	Murter	5,599	4,685	913	2,044	11.4	9.6	1.9	1
57	Brela	5,581	6,354	-773	1,703	9.5	10.8	-1.3	2
58	Luka	5,512	3,235	2,277	1,351	7.4	4.4	3.1	3
59	Okrug	5,378	5,365	13	3,349	18.0	18.0	0.0	4
60	Sučuraj	5,347	6,795	-1,448	463	2.5	3.1	-0.7	0
61	Kukljica	5,257	4,998	259	714	3.8	3.6	0.2	1
62	Pakoštane	5,256	4,107	1,149	4,123	21.7	16.9	4.7	1
63	Vrsi	5,219	4,857	363	2,053	10.7	10.0	0.7	0
64	Kalinovac	5,219	6,160	-941	1,597	8.3	9.8	-1.5	4
65	Tkon	5,142	5,978	-836	763	3.9	4.6	-0.6	1
66	Saborsko	5,068	5,831	-763	632	3.2	3.7	-0.5	2
67	Dubrovačko Primorje	5,018	6,193	-1,175	2,170	10.9	13.4	-2.5	1
68	Postira	4,948	4,662	285	1,559	7.7	7.3	0.4	2
69	Ribnik	4,932	3,918	1,014	475	2.3	1.9	0.5	4
70	Pirovac	4,872	5,574	-702	1,930	9.4	10.8	-1.4	4
71	Sveti Petar u Šumi	4,865	2,429	2,437	1,065	5.2	2.6	2.6	1
72	Sveti Lovreč	4,816	4,992	-176	1,015	4.9	5.1	-0.2	3
73	Primorski Dolac	4,752	6,675	-1,922	770	3.7	5.1	-1.5	3
74	Plitvička Jezera	4,672	7,799	-3,127	4,373	20.4	34.1	-13.7	1
75	Stupnik	4,669	5,419	-750	3,735	17.4	20.2	-2.8	3
76	Kanfanar	4,610	4,516	94	1,543	7.1	7.0	0.1	2
77	Promina	4,579	4,890	-311	1,136	5.2	5.6	-0.4	3
78	Pisarovina	4,559	5,125	-566	3,689	16.8	18.9	-2.1	4
79	Draž	4,497	4,226	272	2,767	12.4	11.7	0.8	0
80	Vižinada	4,427	7,406	-2,979	1,158	5.1	8.6	-3.4	2
81	Prgomet	4,417	4,352	65	673	3.0	2.9	0.0	0
82	Mrkopalj	4,394	4,600	-206	1,214	5.3	5.6	-0.3	2
83	Polača	4,374	4,015	360	1,468	6.4	5.9	0.5	2
84	Jagodnjak	4,288	4,334	-46	2,023	8.7	8.8	-0.1	3
85	Raša	4,270	4,436	-166	3,183	13.6	14.1	-0.5	4
86	Molve	4,263	5,143	-880	2,189	9.3	11.3	-1.9	4
87	Ervenik	4,226	4,574	-349	1,105	4.7	5.1	-0.4	2
88	Magadenovac	4,217	4,656	-439	1,936	8.2	9.0	-0.8	2
89	Matulji	4,206	4,330	-124	11,246	47.3	48.7	-1.4	4
90	Sveti Filip i Jakov	4,198	4,308	-111	4,606	19.3	19.8	-0.5	3
91	Kali	4,174	4,235	-61	1,638	6.8	6.9	-0.1	4
92	Jelsa	4,131	4,337	-206	3,582	14.8	15.5	-0.7	1
93	Trpanj	4,006	4,186	-180	721	2.9	3.0	-0.1	4
94	Privlaka (Zadar)	4,005	3,773	232	2,253	9.0	8.5	0.5	4
95	Bistra	4,001	3,911	90	6,632	26.5	25.9	0.6	3
96	Pićan	3,903	5,000	-1,097	1,827	7.1	9.1	-2.0	3
97	Hrvace	3,900	4,219	-320	3,617	14.1	15.3	-1.2	0
98	Marčana	3,895	4,313	-418	4,253	16.6	18.3	-1.8	2
99	Preko	3,818	5,881	-2,063	3,805	14.5	22.4	-7.8	2
100	Kamanje	3,802	3,353	449	891	3.4	3.0	0.4	4
101	Veliki Grđevac	3,798	3,978	-181	2,849	10.8	11.3	-0.5	2
102	Sali	3,783	4,038	-255	1,698	6.4	6.9	-0.4	2
103	Vinodolska općina	3,776	4,164	-388	3,577	13.5	14.9	-1.4	4
104	Kalnik	3,772	4,909	-1,137	1,351	5.1	6.6	-1.5	2
105	Rakovica	3,754	3,638	116	2,387	9.0	8.7	0.3	4
106	Ljubešćica	3,748	3,742	6	1,858	7.0	7.0	0.0	3
107	Skrad	3,736	3,772	-35	1,062	4.0	4.0	0.0	2
108	Podstrana	3,733	3,850	-117	9,129	34.1	35.1	-1.1	1

	Municipality	Per capita (in HRK)			Popula- tion	Total (in million HRK)			Trans- paren- cy
		Reve- nues	Expen- ditures	Surplus /deficit		Reve- nues	Expen- ditures	Surplus /deficit	
109	Orebić	3,725	4,097	-372	4,122	15.4	16.9	-1.5	2
110	Petlovac	3,705	2,515	1,189	2,405	8.9	6.0	2.9	2
111	Poličnik	3,693	4,023	-330	4,469	16.5	18.0	-1.5	2
112	Čavle	3,693	3,407	286	7,220	26.7	24.6	2.1	3
113	Gola	3,682	3,414	268	2,431	9.0	8.3	0.7	3
114	Gunja	3,667	3,453	214	3,732	13.7	12.9	0.8	2
115	Lokve	3,664	4,048	-384	1,049	3.8	4.2	-0.4	0
116	Klana	3,640	3,094	546	1,975	7.2	6.1	1.1	3
117	Zagvozd	3,631	3,112	519	1,188	4.3	3.7	0.6	1
118	Majur	3,630	3,346	285	1,185	4.3	4.0	0.3	2
119	Drenovci	3,576	4,117	-540	5,174	18.5	21.3	-2.8	3
120	Ližnjan	3,566	4,731	-1,165	3,965	14.1	18.8	-4.6	3
121	Gračisce	3,544	2,655	889	1,419	5.0	3.8	1.3	4
122	Tinjan	3,542	3,444	98	1,684	6.0	5.8	0.2	0
123	Zemunik Donji	3,541	5,412	-1,871	2,060	7.3	11.1	-3.9	2
124	Marina	3,503	3,435	68	4,595	16.1	15.8	0.3	1
125	Barban	3,481	2,628	853	2,721	9.5	7.2	2.3	3
126	Lišane Ostrovičke	3,440	4,225	-785	698	2.4	2.9	-0.5	0
127	Lumbarda	3,421	3,955	-534	1,213	4.1	4.8	-0.6	3
128	Marija Gorica	3,408	4,057	-649	2,233	7.6	9.1	-1.4	1
129	Sveta Nedelja (Istria)	3,406	3,561	-155	2,987	10.2	10.6	-0.5	4
130	Kaštelir – Labinci	3,400	7,392	-3,992	1,463	5.0	10.8	-5.8	0
131	Lovas	3,394	3,275	119	1,214	4.1	4.0	0.1	2
132	Udbina	3,366	2,994	372	1,874	6.3	5.6	0.7	4
133	Svetvinčenat	3,365	3,091	274	2,202	7.4	6.8	0.6	1
134	Ravna Gora	3,340	3,167	173	2,430	8.1	7.7	0.4	3
135	Nijemci	3,298	3,571	-273	4,705	15.5	16.8	-1.3	3
136	Selca	3,297	3,647	-351	1,804	5.9	6.6	-0.6	4
137	Gradac	3,293	3,161	133	3,261	10.7	10.3	0.4	3
138	Stubičke Toplice	3,289	3,290	-1	2,805	9.2	9.2	0.0	4
139	Bibinje	3,281	3,257	24	3,985	13.1	13.0	0.1	0
140	Viškovo	3,254	3,523	-269	14,445	47.0	50.9	-3.9	4
141	Legrad	3,254	1,817	1,437	2,241	7.3	4.1	3.2	4
142	Sirač	3,231	4,111	-881	2,218	7.2	9.1	-2.0	3
143	Antunovac	3,199	3,132	68	3,703	11.8	11.6	0.3	4
144	Kneževi Vinogradi	3,187	3,239	-51	4,614	14.7	14.9	-0.2	2
145	Čeminac	3,172	3,296	-124	2,909	9.2	9.6	-0.4	1
146	Tovarnik	3,160	2,821	339	2,775	8.8	7.8	0.9	2
147	Popovac	3,159	2,857	303	2,084	6.6	6.0	0.6	3
148	Podravske Sesvete	3,144	3,432	-288	1,630	5.1	5.6	-0.5	3
149	Klinča Sela	3,143	2,975	168	5,231	16.4	15.6	0.9	0
150	Trnava	3,142	2,313	829	1,600	5.0	3.7	1.3	0
151	Jasenovac	3,138	3,515	-377	1,997	6.3	7.0	-0.8	2
152	Semeljci	3,131	2,592	540	4,362	13.7	11.3	2.4	2
153	Perušić	3,118	3,521	-403	2,638	8.2	9.3	-1.1	3
154	Pučišća	3,118	3,281	-163	2,171	6.8	7.1	-0.4	1
155	Posedarje	3,112	3,298	-187	3,607	11.2	11.9	-0.7	1
156	Barilović	3,082	2,666	416	2,990	9.2	8.0	1.2	3
157	Klis	3,079	3,526	-447	4,801	14.8	16.9	-2.1	2
158	Gornji Kneginec	3,078	1,710	1,368	5,349	16.5	9.1	7.3	3
159	Drnje	3,067	2,728	338	1,863	5.7	5.1	0.6	4
160	Sukošan	3,033	2,854	179	4,583	13.9	13.1	0.8	4
161	Lokvičići	2,988	3,026	-38	807	2.4	2.4	0.0	0
162	Stara Gradiška	2,968	2,941	27	1,363	4.0	4.0	0.0	4
163	Novigrad	2,952	4,530	-1,578	2,375	7.0	10.8	-3.7	2

	Municipality	Per capita (in HRK)			Popula- tion	Total (in million HRK)			Trans- paren- cy
		Reve- nues	Expen- ditures	Surplus /deficit		Reve- nues	Expen- ditures	Surplus /deficit	
164	Višnjan	2,947	2,923	23	2,274	6.7	6.6	0.1	1
165	Brod Moravice	2,936	2,841	95	866	2.5	2.5	0.1	2
166	Novigrad Podravski	2,913	2,269	644	2,872	8.4	6.5	1.8	2
167	Vladislavci	2,911	3,195	-284	1,882	5.5	6.0	-0.5	3
168	Seget	2,910	2,717	193	4,854	14.1	13.2	0.9	3
169	Virje	2,898	2,903	-5	4,587	13.3	13.3	0.0	2
170	Jelenje	2,890	3,491	-601	5,344	15.4	18.7	-3.2	0
171	Pušća	2,883	3,385	-502	2,700	7.8	9.1	-1.4	2
172	Blato	2,866	2,889	-23	3,593	10.3	10.4	-0.1	3
173	Darda	2,854	2,287	567	6,908	19.7	15.8	3.9	0
174	Smokvica	2,853	8,174	-5,321	916	2.6	7.5	-4.9	2
175	Bilje	2,814	2,402	412	5,642	15.9	13.5	2.3	0
176	Satnica Đakovačka	2,805	2,926	-121	2,123	6.0	6.2	-0.3	3
177	Ražanac	2,800	2,650	150	2,940	8.2	7.8	0.4	1
178	Vuka	2,782	3,649	-866	1,200	3.3	4.4	-1.0	4
179	Kapela	2,758	2,235	523	2,984	8.2	6.7	1.6	2
180	Križ	2,740	1,989	751	6,963	19.1	13.9	5.2	4
181	Lasinja	2,731	2,730	0	1,624	4.4	4.4	0.0	3
182	Ružić	2,722	2,627	95	1,591	4.3	4.2	0.2	4
183	Dekanovec	2,717	2,875	-158	774	2.1	2.2	-0.1	4
184	Šestanovac	2,701	2,243	459	1,958	5.3	4.4	0.9	1
185	Lekenik	2,699	3,390	-691	6,032	16.3	20.4	-4.2	1
186	Gorjani	2,696	2,330	366	1,591	4.3	3.7	0.6	0
187	Berek	2,687	2,865	-178	1,443	3.9	4.1	-0.3	2
188	Jesenje	2,683	3,247	-563	1,560	4.2	5.1	-0.9	2
189	Dicmo	2,663	2,795	-133	2,802	7.5	7.8	-0.4	0
190	Sopje	2,643	2,496	147	2,320	6.1	5.8	0.3	1
191	Dugi Rat	2,633	2,366	267	7,092	18.7	16.8	1.9	0
192	Muč	2,627	2,154	473	3,882	10.2	8.4	1.8	3
193	Gračac	2,618	2,671	-53	4,690	12.3	12.5	-0.3	4
194	Cerovlje	2,611	3,150	-540	1,677	4.4	5.3	-0.9	1
195	Tounj	2,603	2,017	587	1,150	3.0	2.3	0.7	3
196	Podravska Moslavina	2,569	2,845	-276	1,202	3.1	3.4	-0.3	0
197	Vrbanja	2,542	2,541	1	3,940	10.0	10.0	0.0	2
198	Šodolovci	2,536	2,792	-256	1,653	4.2	4.6	-0.4	3
199	Tompojevci	2,526	2,569	-43	1,565	4.0	4.0	-0.1	3
200	Punitovci	2,499	2,160	338	1,803	4.5	3.9	0.6	0
201	Hum na Sutli	2,470	2,395	75	5,060	12.5	12.1	0.4	2
202	Voćin	2,443	3,907	-1,465	2,382	5.8	9.3	-3.5	2
203	Šandrovac	2,433	2,214	219	1,776	4.3	3.9	0.4	2
204	Vela Luka	2,407	2,256	151	4,137	10.0	9.3	0.6	0
205	Radoboj	2,406	2,733	-328	3,387	8.1	9.3	-1.1	5
206	Zagorska Sela	2,404	2,496	-92	996	2.4	2.5	-0.1	0
207	Brdovec	2,403	2,735	-332	11,134	26.8	30.5	-3.7	3
208	Žminj	2,387	2,221	166	3,483	8.3	7.7	0.6	3
209	Škabrnja	2,383	2,399	-15	1,776	4.2	4.3	0.0	0
210	Privlaka (Vinkovci)	2,364	1,868	496	2,954	7.0	5.5	1.5	1
211	Jakšić	2,360	1,415	945	4,058	9.6	5.7	3.8	1
212	Vojnić	2,352	2,035	317	4,764	11.2	9.7	1.5	3
213	Feričanci	2,349	2,182	167	2,134	5.0	4.7	0.4	3
214	Zmijavci	2,345	1,878	467	2,048	4.8	3.8	1.0	0
215	Topusko	2,345	2,251	93	2,985	7.0	6.7	0.3	3
216	Oriovac	2,332	2,609	-277	5,824	13.6	15.2	-1.6	1
217	Erdut	2,331	2,462	-131	7,308	17.0	18.0	-1.0	3
218	Klenovnik	2,328	1,800	529	2,022	4.7	3.6	1.1	0

	Municipality	Per capita (in HRK)			Popula- tion	Total (in million HRK)			Trans- paren- cy
		Reve- nues	Expen- ditures	Surplus /deficit		Reve- nues	Expen- ditures	Surplus /deficit	
219	Žumberak	2,325	2,443	-118	883	2.1	2.2	-0.1	0
220	Otok (Split)	2,319	2,482	-163	5,474	12.7	13.6	-0.9	1
221	Crnac	2,303	2,974	-672	1,456	3.4	4.3	-1.0	3
222	Hlebine	2,303	2,492	-189	1,304	3.0	3.2	-0.2	4
223	Bogdanovci	2,302	2,369	-67	1,960	4.5	4.6	-0.1	1
224	Ernestinovo	2,290	2,138	152	2,189	5.0	4.7	0.3	3
225	Stari Jankovci	2,266	2,282	-15	4,405	10.0	10.1	-0.1	4
226	Bilice	2,264	2,950	-685	2,307	5.2	6.8	-1.6	1
227	Koprivnički Ivanec	2,258	2,915	-657	2,121	4.8	6.2	-1.4	2
228	Biskupija	2,247	2,429	-182	1,699	3.8	4.1	-0.3	2
229	Velika Trnovitica	2,241	2,121	120	1,370	3.1	2.9	0.2	1
230	Vrhovine	2,235	2,529	-294	1,381	3.1	3.5	-0.4	2
231	Novo Virje	2,215	1,975	240	1,216	2.7	2.4	0.3	3
232	Lipovljani	2,212	2,521	-309	3,455	7.6	8.7	-1.1	4
233	Tordinci	2,209	2,285	-76	2,032	4.5	4.6	-0.2	0
234	Čađavica	2,204	2,780	-576	2,009	4.4	5.6	-1.2	3
235	Josipdol	2,166	2,188	-22	3,773	8.2	8.3	-0.1	4
236	Marija Bistrica	2,157	2,147	11	5,976	12.9	12.8	0.1	0
237	Veliko Trojstvo	2,154	1,982	172	2,741	5.9	5.4	0.5	1
238	Žakanje	2,147	1,769	378	1,889	4.1	3.3	0.7	2
239	Krvarsko	2,119	2,405	-286	1,987	4.2	4.8	-0.6	2
240	Hercegovac	2,115	1,652	462	2,383	5.0	3.9	1.1	3
241	Veliko Trgovišće	2,114	2,163	-49	4,945	10.5	10.7	-0.2	2
242	Pokupsko	2,106	5,629	-3,524	2,224	4.7	12.5	-7.8	1
243	Krnjak	2,099	1,912	187	1,985	4.2	3.8	0.4	2
244	Ivanska	2,096	2,095	1	2,911	6.1	6.1	0.0	1
245	Bizovac	2,092	1,992	100	4,507	9.4	9.0	0.4	5
246	Štefanje	2,085	2,073	12	2,030	4.2	4.2	0.0	0
247	Rugvica	2,084	2,143	-59	7,871	16.4	16.9	-0.5	0
248	Zlatar Bistrica	2,081	2,140	-59	2,600	5.4	5.6	-0.2	1
249	Cista Provo	2,069	2,264	-195	2,335	4.8	5.3	-0.5	1
250	Unešić	2,056	2,827	-770	1,686	3.5	4.8	-1.3	3
251	Slivno	2,056	1,887	170	1,999	4.1	3.8	0.3	2
252	Kotoriba	2,039	2,074	-35	3,224	6.6	6.7	-0.1	3
253	Petrijevci	2,037	1,769	268	2,870	5.8	5.1	0.8	3
254	Tuhelj	2,027	2,460	-433	2,104	4.3	5.2	-0.9	2
255	Brinje	2,018	2,208	-190	3,256	6.6	7.2	-0.6	3
256	Šenkovec	2,016	1,839	177	2,879	5.8	5.3	0.5	2
257	Pitomača	2,014	1,831	183	10,059	20.3	18.4	1.8	4
258	Viljevo	2,011	2,011	1	2,065	4.2	4.2	0.0	2
259	Sveti Ilija	2,006	2,228	-221	3,511	7.0	7.8	-0.8	1
260	Brestovac	1,997	2,049	-53	3,726	7.4	7.6	-0.2	3
261	Nova Kapela	1,971	1,655	317	4,227	8.3	7.0	1.3	0
262	Cestica	1,957	2,248	-291	5,806	11.4	13.1	-1.7	3
263	Kloštar Ivanić	1,952	2,470	-518	6,091	11.9	15.0	-3.2	4
264	Karolja	1,949	2,022	-73	1,438	2.8	2.9	-0.1	2
265	Kloštar Podravski	1,940	1,834	106	3,306	6.4	6.1	0.3	0
266	Babina Greda	1,932	1,564	368	3,572	6.9	5.6	1.3	4
267	Durmanec	1,924	1,995	-71	4,235	8.1	8.5	-0.3	1
268	Velika Ludina	1,922	2,677	-755	2,625	5.0	7.0	-2.0	2
269	Gradina	1,921	2,129	-208	3,850	7.4	8.2	-0.8	3
270	Lukač	1,915	1,928	-13	3,634	7.0	7.0	0.0	3
271	Donji Kukuruzari	1,912	1,891	21	1,634	3.1	3.1	0.0	2
272	Podgorač	1,912	1,493	419	2,877	5.5	4.3	1.2	3
273	Trnovec Bartolovečki	1,909	1,889	20	6,884	13.1	13.0	0.1	3

Per capita (in HRK)					Total (in million HRK)				
	Municipality	Revenues	Expenditures	Surplus /deficit	Population	Revenues	Expenditures	Surplus /deficit	Transparency
274	Plaški	1,903	1,700	203	2,090	4.0	3.6	0.4	0
275	Bosiljevo	1,897	2,145	-248	1,284	2.4	2.8	-0.3	2
276	Sračinec	1,897	1,853	44	4,842	9.2	9.0	0.2	2
277	Bošnjaci	1,893	1,933	-40	3,901	7.4	7.5	-0.2	1
278	Sveti Martin na Muri	1,887	1,565	322	2,605	4.9	4.1	0.8	3
279	Peteranec	1,877	1,470	407	2,704	5.1	4.0	1.1	2
280	Breznica	1,874	1,025	849	2,200	4.1	2.3	1.9	0
281	Čačinci	1,865	1,794	71	2,802	5.2	5.0	0.2	1
282	Klakar	1,858	1,920	-62	2,319	4.3	4.5	-0.1	3
283	Runovići	1,850	1,861	-11	2,416	4.5	4.5	0.0	0
284	Severin	1,838	1,710	128	877	1.6	1.5	0.1	0
285	Generalski Stol	1,835	2,020	-184	2,642	4.8	5.3	-0.5	4
286	Podbablje	1,834	1,396	437	4,680	8.6	6.5	2.0	0
287	Dubravica	1,830	2,115	-285	1,437	2.6	3.0	-0.4	1
288	Konjščina	1,827	1,813	14	3,790	6.9	6.9	0.1	4
289	Kraljevec na Sutli	1,826	1,928	-102	1,727	3.2	3.3	-0.2	0
290	Belica	1,826	1,588	238	3,176	5.8	5.0	0.8	4
291	Zdenci	1,824	1,926	-102	1,904	3.5	3.7	-0.2	1
292	Velika Pisanica	1,821	1,618	204	1,781	3.2	2.9	0.4	1
293	Brodski Stupnik	1,821	1,262	559	3,036	5.5	3.8	1.7	4
294	Marijanci	1,820	1,165	655	2,405	4.4	2.8	1.6	1
295	Koška	1,816	1,390	426	3,980	7.2	5.5	1.7	3
296	Kistanje	1,807	1,688	119	3,481	6.3	5.9	0.4	5
297	Nova Bukovica	1,802	2,497	-695	1,771	3.2	4.4	-1.2	1
298	Lovreć	1,801	1,700	101	1,699	3.1	2.9	0.2	1
299	Brckovljani	1,800	1,572	228	6,837	12.3	10.7	1.6	0
300	Domašinec	1,795	1,436	359	2,251	4.0	3.2	0.8	2
301	Bedenica	1,790	2,205	-416	1,432	2.6	3.2	-0.6	0
302	Rakovec	1,788	1,759	29	1,252	2.2	2.2	0.0	3
303	Stankovci	1,787	2,822	-1,035	2,003	3.6	5.7	-2.1	0
304	Orehovica	1,780	1,646	134	2,685	4.8	4.4	0.4	5
305	Gornji Bogičevci	1,779	1,558	221	1,975	3.5	3.1	0.4	0
306	Bednja	1,763	1,650	113	3,992	7.0	6.6	0.5	2
307	Donji Lapac	1,728	1,945	-217	2,113	3.7	4.1	-0.5	1
308	Gornji Mihaljevec	1,725	1,468	258	1,917	3.3	2.8	0.5	3
309	Martinska Ves	1,725	1,248	477	3,488	6.0	4.4	1.7	3
310	Jakovlje	1,722	1,502	220	3,930	6.8	5.9	0.9	0
311	Netretić	1,720	1,848	-128	2,862	4.9	5.3	-0.4	4
312	Vinica	1,716	1,634	82	3,389	5.8	5.5	0.3	2
313	Krapinske Toplice	1,710	1,809	-99	5,367	9.2	9.7	-0.5	4
314	Breznički Hum	1,700	1,508	193	1,356	2.3	2.0	0.3	3
315	Selnica	1,699	1,698	1	2,991	5.1	5.1	0.0	2
316	Novi Golubovec	1,698	1,805	-107	996	1.7	1.8	-0.1	0
317	Gornja Stubica	1,690	1,733	-43	5,284	8.9	9.2	-0.2	0
318	Staro Petrovo Selo	1,679	1,347	333	5,186	8.7	7.0	1.7	3
319	Nuštar	1,677	1,743	-66	5,793	9.7	10.1	-0.4	3
320	Ferdinandovac	1,675	1,678	-3	1,750	2.9	2.9	0.0	3
321	Kumrovec	1,662	1,871	-210	1,588	2.6	3.0	-0.3	1
322	Pribislavec	1,652	1,651	1	3,136	5.2	5.2	0.0	2
323	Vrpolje	1,646	1,203	443	3,521	5.8	4.2	1.6	3
324	Orle	1,646	1,653	-7	1,975	3.3	3.3	0.0	0
325	Gornja Vrba	1,646	1,449	196	2,512	4.1	3.6	0.5	3
326	Nedelišće	1,642	1,591	51	11,975	19.7	19.1	0.6	1
327	Mihovljan	1,638	1,393	245	1,938	3.2	2.7	0.5	0
328	Levanjska Varoš	1,631	1,532	99	1,194	1.9	1.8	0.1	0

	Municipality	Per capita (in HRK)			Popula- tion	Total (in million HRK)			Trans- paren- cy
		Reve- nues	Expen- ditures	Surplus /deficit		Reve- nues	Expen- ditures	Surplus /deficit	
329	Hrvatska Dubica	1,615	1,721	-105	2,089	3.4	3.6	-0.2	3
330	Gundinci	1,609	1,097	512	2,027	3.3	2.2	1.0	2
331	Čepin	1,604	1,402	202	11,599	18.6	16.3	2.3	0
332	Cerna	1,603	1,362	242	4,595	7.4	6.3	1.1	1
333	Galovac	1,603	1,934	-331	1,234	2.0	2.4	-0.4	1
334	Dragalić	1,593	1,694	-101	1,361	2.2	2.3	-0.1	2
335	Okučani	1,587	1,564	23	3,447	5.5	5.4	0.1	1
336	Bukovlje	1,583	1,244	339	3,108	4.9	3.9	1.1	4
337	Gradec	1,576	1,553	22	3,681	5.8	5.7	0.1	2
338	Donja Motičina	1,574	1,072	503	1,652	2.6	1.8	0.8	2
339	Štrigova	1,574	1,620	-46	2,766	4.4	4.5	-0.1	2
340	Kula Norinska	1,565	1,571	-6	1,748	2.7	2.7	0.0	2
341	Negoslavci	1,561	1,451	110	1,463	2.3	2.1	0.2	1
342	Đulovac	1,553	1,399	154	3,245	5.0	4.5	0.5	4
343	Draganić	1,552	1,605	-52	2,741	4.3	4.4	-0.1	3
344	Andrijaševci	1,548	1,686	-138	4,075	6.3	6.9	-0.6	2
345	Donja Dubrava	1,544	1,604	-61	1,920	3.0	3.1	-0.1	2
346	Trpinja	1,542	1,634	-92	5,572	8.6	9.1	-0.5	3
347	Sveti Petar Orehovec	1,540	983	557	4,583	7.1	4.5	2.6	2
348	Hrašćina	1,536	1,462	74	1,617	2.5	2.4	0.1	0
349	Vođinci	1,536	1,701	-166	1,966	3.0	3.3	-0.3	3
350	Petrovsko	1,535	1,260	276	2,656	4.1	3.3	0.7	1
351	Cernik	1,530	1,420	110	3,640	5.6	5.2	0.4	3
352	Zrinski Topolovac	1,525	1,735	-210	890	1.4	1.5	-0.2	0
353	Velika	1,524	1,333	192	5,607	8.5	7.5	1.1	3
354	Viškovci	1,522	1,639	-118	1,906	2.9	3.1	-0.2	0
355	Velika Kapanica	1,518	1,501	17	3,308	5.0	5.0	0.1	0
356	Donji Andrijevi	1,518	1,593	-75	3,709	5.6	5.9	-0.3	3
357	Đurđenovac	1,515	1,192	323	6,750	10.2	8.0	2.2	0
358	Mala Subotica	1,512	1,074	438	5,452	8.2	5.9	2.4	3
359	Ivankovo	1,505	1,246	259	8,006	12.1	10.0	2.1	1
360	Sunja	1,503	1,694	-190	5,748	8.6	9.7	-1.1	4
361	Garčin	1,503	1,557	-54	4,806	7.2	7.5	-0.3	3
362	Rasinja	1,497	1,461	36	3,267	4.9	4.8	0.1	0
363	Cetingrad	1,496	1,577	-81	2,027	3.0	3.2	-0.2	2
364	Beretinec	1,478	1,435	43	2,176	3.2	3.1	0.1	3
365	Dubrava	1,472	1,475	-2	5,245	7.7	7.7	0.0	2
366	Dežanovac	1,471	2,238	-767	2,715	4.0	6.1	-2.1	2
367	Markušica	1,469	1,542	-73	2,555	3.8	3.9	-0.2	2
368	Preseka	1,465	1,237	227	1,448	2.1	1.8	0.3	1
369	Oprisavci	1,462	1,534	-72	2,508	3.7	3.8	-0.2	2
370	Vratišinec	1,458	1,399	60	1,984	2.9	2.8	0.1	2
371	Sveti Križ Začretje	1,457	1,356	101	6,165	9.0	8.4	0.6	5
372	Mikleuš	1,457	1,670	-213	1,464	2.1	2.4	-0.3	0
373	Suhopolje	1,456	1,710	-255	6,683	9.7	11.4	-1.7	3
374	Stari Mikanovci	1,452	1,416	35	2,956	4.3	4.2	0.1	2
375	Strahoninec	1,452	1,049	402	2,682	3.9	2.8	1.1	4
376	Veliki Bukovec	1,449	1,223	226	1,438	2.1	1.8	0.3	1
377	Gradište	1,448	1,464	-16	2,773	4.0	4.1	0.0	1
378	Gvozd	1,437	1,328	109	2,970	4.3	3.9	0.3	1
379	Sveti Đurđ	1,430	1,401	29	3,804	5.4	5.3	0.1	1
380	Mali Bukovec	1,425	1,270	155	2,212	3.2	2.8	0.3	3
381	Čaglin	1,410	1,587	-177	2,723	3.8	4.3	-0.5	2
382	Dvor	1,408	1,395	12	5,570	7.8	7.8	0.1	1
383	Rešetari	1,401	1,344	57	4,753	6.7	6.4	0.3	1

	Municipality	Per capita (in HRK)			Popula- tion	Total (in million HRK)			Trans- paren- cy
		Reve- nues	Expen- ditures	Surplus /deficit		Reve- nues	Expen- ditures	Surplus /deficit	
384	Proložac	1,398	1,678	-281	3,802	5.3	6.4	-1.1	0
385	Vrbje	1,391	1,252	140	2,215	3.1	2.8	0.3	1
386	Sveta Marija	1,370	1,603	-232	2,317	3.2	3.7	-0.5	3
387	Budinščina	1,361	1,265	96	2,503	3.4	3.2	0.2	2
388	Nova Rača	1,346	1,334	12	3,433	4.6	4.6	0.0	0
389	Martijanec	1,345	1,242	103	3,843	5.2	4.8	0.4	4
390	Sveti Ivan Žabno	1,340	1,048	291	5,222	7.0	5.5	1.5	2
391	Rovišće	1,333	1,139	194	4,822	6.4	5.5	0.9	0
392	Maruševac	1,323	1,013	310	6,381	8.4	6.5	2.0	3
393	Končanica	1,322	1,344	-22	2,360	3.1	3.2	-0.1	2
394	Kaptol	1,314	2,523	-1,209	3,472	4.6	8.8	-4.2	2
395	Podturen	1,310	1,193	117	3,873	5.1	4.6	0.5	3
396	Gornja Rijeka	1,309	1,772	-463	1,779	2.3	3.2	-0.8	1
397	Petrijanec	1,302	1,372	-70	4,812	6.3	6.6	-0.3	1
398	Đelekovec	1,296	1,294	2	1,533	2.0	2.0	0.0	3
399	Koprivnički Bregi	1,294	1,134	160	2,381	3.1	2.7	0.4	3
400	Farkaševac	1,292	1,379	-87	1,937	2.5	2.7	-0.2	1
401	Jalžabet	1,288	3,057	-1,769	3,615	4.7	11.0	-6.4	0
402	Slavonski Šamac	1,287	1,343	-56	2,169	2.8	2.9	-0.1	3
403	Špišić Bukovica	1,284	1,334	-50	4,221	5.4	5.6	-0.2	0
404	Sibinj	1,284	1,037	246	6,895	8.8	7.2	1.7	0
405	Bedekovčina	1,283	1,263	20	8,041	10.3	10.2	0.2	4
406	Lobor	1,282	1,301	-19	3,188	4.1	4.1	-0.1	3
407	Davor	1,281	1,382	-101	3,015	3.9	4.2	-0.3	1
408	Desinić	1,271	1,073	198	2,933	3.7	3.1	0.6	3
409	Drenje	1,249	974	274	2,700	3.4	2.6	0.7	2
410	Donji Kraljevec	1,248	1,154	94	4,659	5.8	5.4	0.4	3
411	Donji Vidovec	1,224	1,550	-326	1,399	1.7	2.2	-0.5	2
412	Goričan	1,213	1,211	2	2,823	3.4	3.4	0.0	3
413	Vidovec	1,209	1,254	-44	5,425	6.6	6.8	-0.2	2
414	Jarmina	1,180	1,328	-148	2,458	2.9	3.3	-0.4	3
415	Podcrkavlje	1,177	1,308	-131	2,553	3.0	3.3	-0.3	3
416	Visoko	1,167	869	299	1,518	1.8	1.3	0.5	0
417	Krašić	1,160	1,295	-135	2,640	3.1	3.4	-0.4	3
418	Sveti Juraj na Bregu	1,156	1,632	-476	5,090	5.9	8.3	-2.4	2
419	Bebrina	1,108	975	133	3,252	3.6	3.2	0.4	4
420	Zažablje	1,096	1,046	50	757	0.8	0.8	0.0	0
421	Donja Voća	1,088	877	211	2,443	2.7	2.1	0.5	1
422	Sokolovac	1,083	1,023	60	3,417	3.7	3.5	0.2	2
423	Štitar	1,030	894	136	2,129	2.2	1.9	0.3	3
424	Borovo	1,029	1,252	-223	5,056	5.2	6.3	-1.1	3
425	Sikirevci	994	1,120	-126	2,476	2.5	2.8	-0.3	1
426	Strizivojna	994	670	324	2,525	2.5	1.7	0.8	1
427	Mače	960	855	105	2,534	2.4	2.2	0.3	3
428	Pojezerje	954	2,020	-1,066	991	0.9	2.0	-1.1	0

Source: Authors' data based on: *Ministry of Finance* (2016), *CBS* (2016) and *Ott et al.* (2016).

Table 2.
Budget outturns of cities, 2015.

	City	Per capita (in HRK)			Popula- tion	Total (in million HRK)			Trans- paren- cy
		Reve- nues	Expen- ditures	Surplus /deficit		Reve- nues	Expen- ditures	Surplus /deficit	
1	Mali Lošinj	11,211	8,951	2,260	8,116	91	73	18	5
2	Novalja	11,041	11,493	-452	3,663	40	42	-2	2
3	Rovinj	9,734	8,972	761	14,294	139	128	11	2
4	Opatija	9,204	9,062	142	11,659	107	106	2	5
5	Krk	9,085	9,624	-539	6,281	57	60	-3	4
6	Novigrad (Istra)	8,976	9,171	-194	4,345	39	40	-1	4
7	Dubrovnik	8,794	8,597	197	42,615	375	366	8	4
8	Poreč	8,779	7,868	911	16,696	147	131	15	5
9	Cres	8,129	9,530	-1,401	2,879	23	27	-4	5
10	Umag	8,108	8,049	59	13,467	109	108	1	3
11	Zagreb	7,856	7,719	137	790,017	6,206	6,098	108	5
12	Hvar	7,823	8,555	-732	4,251	33	36	-3	4
13	Vis	6,865	7,256	-391	1,934	13	14	-1	1
14	Crikvenica	6,737	5,374	1,364	11,122	75	60	15	5
15	Bakar	6,629	5,568	1,061	8,279	55	46	9	4
16	Vrlika	6,627	6,324	304	2,177	14	14	1	1
17	Komiža	6,604	6,550	55	1,526	10	10	0	3
18	Nin	6,586	6,267	320	2,744	18	17	1	0
19	Vodnjan	6,559	6,465	94	6,119	40	40	1	1
20	Biograd na Moru	6,331	6,132	198	5,569	35	34	1	2
21	Pag	6,045	6,279	-234	3,846	23	24	-1	1
22	Buzet	5,880	6,686	-805	6,133	36	41	-5	5
23	Vodice	5,850	5,414	436	8,875	52	48	4	5
24	Pazin	5,701	5,443	257	8,638	49	47	2	5
25	Samobor	5,597	5,487	110	37,633	211	207	4	3
26	Novi Vinodolski	5,510	5,326	184	5,113	28	27	1	3
27	Supetar	5,412	7,408	-1,996	4,074	22	30	-8	3
28	Labin	5,363	5,236	127	11,642	62	61	1	5
29	Rijeka	5,287	4,992	296	128,624	680	642	38	5
30	Stari Grad	5,228	4,579	649	2,781	15	13	2	2
31	Obrovac	5,062	4,957	105	4,323	22	21	0	1
32	Makarska	4,865	4,251	615	13,834	67	59	9	4
33	Zaprešić	4,819	4,538	281	25,223	122	114	7	4
34	Pula	4,722	4,601	121	57,460	271	264	7	5
35	Zadar	4,593	4,311	282	75,062	345	324	21	5
36	Buje	4,579	4,932	-353	5,182	24	26	-2	4
37	Varaždin	4,526	4,373	154	46,946	212	205	7	4
38	Gospić	4,514	4,659	-145	12,745	58	59	-2	1
39	Senj	4,461	4,073	388	7,182	32	29	3	3
40	Sveta Nedelja	4,337	4,165	171	18,059	78	75	3	4
41	Koprivnica	4,303	3,824	479	30,854	133	118	15	5
42	Rab	4,303	3,615	688	8,065	35	29	6	4
43	Delnice	4,207	5,028	-821	5,952	25	30	-5	4
44	Velika Gorica	4,174	4,687	-513	63,517	265	298	-33	4
45	Vukovar	4,006	4,493	-487	27,683	111	124	-13	4
46	Solin	3,977	3,687	290	23,926	95	88	7	3
47	Virovitica	3,895	4,147	-252	21,291	83	88	-5	4
48	Trogir	3,882	3,392	490	13,192	51	45	6	4
49	Zabok	3,801	4,024	-223	8,994	34	36	-2	3
50	Split	3,799	3,759	39	178,102	677	670	7	5
51	Durđevac	3,797	3,758	39	8,264	31	31	0	3
52	Beli Manastir	3,763	2,975	788	10,068	38	30	8	0
53	Čabar	3,734	4,344	-610	3,770	14	16	-2	1
54	Čakovec	3,651	3,777	-126	27,104	99	102	-3	4

	City	Per capita (in HRK)			Popula- tion	Total (in million HRK)			Trans- paren- cy
		Reve- nues	Expen- ditures	Surplus /deficit		Reve- nues	Expen- ditures	Surplus /deficit	
55	Kastav	3,605	3,031	574	10,440	38	32	6	5
56	Hrvatska Kostajnica	3,590	3,712	-122	2,756	10	10	0	4
57	Šibenik	3,527	3,814	-287	46,332	163	177	-13	5
58	Kraljevica	3,526	3,324	203	4,618	16	15	1	2
59	Karlovac	3,516	3,626	-110	55,705	196	202	-6	5
60	Lipik	3,498	3,521	-24	6,170	22	22	0	4
61	Sisak	3,492	3,435	57	47,768	167	164	3	4
62	Korčula	3,443	3,516	-73	5,663	19	20	0	4
63	Drniš	3,439	3,551	-112	7,498	26	27	-1	4
64	Ivanić-Grad	3,431	3,006	424	14,548	50	44	6	4
65	Nova Gradiška	3,223	3,119	104	14,229	46	44	1	2
66	Osijek	3,200	3,172	28	108,048	346	343	3	5
67	Omiš	3,187	3,063	124	14,936	48	46	2	3
68	Kutina	3,180	2,975	205	22,760	72	68	5	3
69	Belišće	3,084	3,474	-390	10,825	33	38	-4	1
70	Novska	3,072	3,102	-30	13,518	42	42	0	3
71	Skradin	3,018	3,002	16	3,825	12	11	0	1
72	Vrbovsko	3,009	3,053	-44	5,076	15	15	0	3
73	Jastrebarsko	2,994	3,006	-12	15,866	48	48	0	4
74	Petrinja	2,795	3,057	-262	24,671	69	75	-6	3
75	Orahovica	2,793	2,863	-70	5,304	15	15	0	4
76	Prelog	2,765	2,992	-228	7,815	22	23	-2	3
77	Trilj	2,753	2,770	-16	9,109	25	25	0	1
78	Slunj	2,749	2,730	20	5,076	14	14	0	4
79	Kaštela	2,724	2,716	8	38,667	105	105	0	4
80	Opuzen	2,714	2,454	260	3,254	9	8	1	3
81	Grubišno Polje	2,710	3,175	-465	6,478	18	21	-3	2
82	Ludbreg	2,678	3,069	-391	8,478	23	26	-3	2
83	Ogulin	2,674	2,786	-112	13,915	37	39	-2	4
84	Bjelovar	2,659	2,719	-60	40,276	107	110	-2	5
85	Ploče	2,659	2,201	458	10,135	27	22	5	2
86	Otočac	2,650	2,303	347	9,778	26	23	3	2
87	Križevci	2,632	2,501	132	21,122	56	53	3	4
88	Popovača	2,626	2,707	-81	11,905	31	32	-1	1
89	Krapina	2,582	2,412	170	12,480	32	30	2	3
90	Našice	2,512	2,894	-382	16,224	41	47	-6	1
91	Čazma	2,493	2,070	422	8,077	20	17	3	1
92	Požega	2,472	2,320	152	26,248	65	61	4	3
93	Imotski	2,429	2,459	-29	10,764	26	26	0	0
94	Vinkovci	2,428	2,284	144	35,312	86	81	5	0
95	Glina	2,424	2,633	-209	9,283	23	24	-2	4
96	Županja	2,392	2,399	-7	12,090	29	29	0	5
97	Slatina	2,384	2,136	247	13,686	33	29	3	3
98	Pakrac	2,343	2,199	144	8,460	20	19	1	3
99	Slavonski Brod	2,314	2,055	259	59,141	137	122	15	5
100	Knin	2,292	2,550	-258	15,407	35	39	-4	1
101	Vrbovec	2,287	2,087	201	14,797	34	31	3	3
102	Otok (Vinkovci)	2,228	2,408	-180	6,343	14	15	-1	1
103	Benkovac	2,222	2,154	69	11,026	25	24	1	2
104	Dugo Selo	2,213	2,225	-11	17,466	39	39	0	3
105	Daruvar	2,208	2,133	75	11,633	26	25	1	3
106	Garešnica	2,208	2,093	115	10,472	23	22	1	4
107	Mursko Središće	2,185	1,916	269	6,307	14	12	2	2
108	Ilok	2,146	2,050	96	6,767	15	14	1	0
109	Oroslavje	2,111	2,064	47	6,138	13	13	0	1
110	Klanjec	2,052	2,463	-412	2,915	6	7	-1	4

	City	Per capita (in HRK)			Popula- tion	Total (in million HRK)			Trans- paren- cy
		Reve- nues	Expen- ditures	Surplus /deficit		Reve- nues	Expen- ditures	Surplus /deficit	
111	Vrgorac	1,986	2,193	-207	6,572	13	14	-1	0
112	Svetilvan Zelina	1,964	1,761	203	15,959	31	28	3	0
113	Sinj	1,945	1,984	-39	24,826	48	49	-1	1
114	Lepoglava	1,915	2,385	-470	8,283	16	20	-4	4
115	Zlatar	1,899	1,213	686	6,096	12	7	4	4
116	Đakovo	1,889	1,459	429	27,745	52	40	12	1
117	Ozalj	1,879	2,500	-622	6,817	13	17	-4	5
118	Donja Stubica	1,848	1,642	205	5,680	10	9	1	3
119	Duga Resa	1,809	1,822	-13	11,180	20	20	0	5
120	Pleternica	1,759	1,805	-45	11,323	20	20	-1	0
121	Ivanec	1,745	1,856	-111	13,758	24	26	-2	5
122	Metković	1,729	1,634	95	16,788	29	27	2	3
123	Pregrada	1,680	1,535	145	6,594	11	10	1	4
124	Valpovo	1,671	1,650	22	11,563	19	19	0	1
125	Varaždinske Toplice	1,669	1,831	-162	6,364	11	12	-1	3
126	Donji Miholjac	1,484	1,504	-19	9,491	14	14	0	3
127	Kutjevo	1,415	1,667	-251	6,247	9	10	-2	0
128	Novi Marof	1,292	1,173	120	13,246	17	16	2	2

Source: Authors' data based on: *Ministry of Finance* (2016), *CBS* (2016) and *Ott et al.* (2016).

Table 3.
Budget outturns of counties, 2015.

	County	Per capita (in HRK)			Popula- tion	Total (in million HRK)			Trans- paren- cy
		Reve- nues	Expen- ditures	Surplus /deficit		Reve- nues	Expen- ditures	Surplus /deficit	
1	Lika-Senj	1,613	1,172	441	50,927	82	60	22	5
2	Virovitica- Podravina	1,446	1,468	-22	84,836	123	125	-2	4
3	Dubrovnik- Neretva	1,256	1,265	-8	122,568	154	155	-1	5
4	Istria	1,242	1,238	4	208,055	258	258	1	5
5	Osijek-Baranja	1,222	971	251	305,032	373	296	77	4
6	Sisak-Moslavina	1,175	1,255	-80	172,439	203	216	-14	2
7	Varaždin	1,150	1,135	16	175,951	202	200	3	5
8	Koprivnica- Križevci	1,108	1,160	-53	115,584	128	134	-6	4
9	Karlovac	1,102	1,098	4	128,899	142	142	1	5
10	Međimurje	1,101	1,105	-3	113,804	125	126	0	3
11	Krapina-Zagorje	1,093	1,099	-6	132,892	145	146	-1	5
12	Požega-Slavonia	1,090	1,005	85	78,034	85	78	7	2
13	Primorje-Gorski Kotar	1,077	1,107	-31	296,195	319	328	-9	4
14	Zadar	1,016	1,089	-73	170,017	173	185	-12	5
15	Šibenik-Knin	1,006	1,011	-5	109,375	110	111	-1	5
16	Bjelovar-Bilogora	940	920	20	119,764	113	110	2	5
17	Vukovar-Srijem	923	896	27	179,521	166	161	5	4
18	Split-Dalmatia	887	873	15	454,798	404	397	7	4
19	Zagreb	868	838	30	317,606	276	266	10	5
20	Brod-Posavina	859	845	14	158,575	136	134	2	5

Source: Authors' data based on: *Ministry of Finance* (2016), *CBS* (2016) and *Ott et al.* (2016).